

Lampiran 1

Daftar Nama KAP yang Bersedia Menjadi Responden

No.	Nama KAP yang Bersedia Menjadi Responden	Bagi	Kembali	Bisa Diolah
1	KAP Benny & Veto	10	5	5
2	KAP Drs. Basri Hardjosumarto, M.Si, Ak&Rekan	5	5	5
3	KAP Budiman, Wawan, Pamudji&Rekan	5	2	2
4	KAP Habib Basuni	10	9	9
5	KAP Hadori Sugiarto Adi&Rekan	5	1	1
6	KAP Hasnil, M. Yasin&Rekan	5	2	2
7	KAP J Tanzil&Rekan	5	1	1
8	KAP Made Sudarma, Thomas & Dewi	10	9	9
9	KAP Buntaran & Lisawati	10	10	8
10	KAP Supoyo, Sutjohjo, Subyantara&Rekan	5	3	2
11	KAP Drs. Zulfikar Ismail	6	1	1

12	KAP Johan Malonda Mustika & Rekan	6	2	2
13	KAP Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	13	12	10
14	KAP Bambang, Sujipto, Ngumar&Rekan	5	3	3
Total		100	65	60

<i>Locus of control</i>																
LOC1	LOC2	LOC3	LOC4	LOC5	LOC6	LOC7	LOC8	LOC9	LOC10	LOC11	LOC12	LOC13	LOC14	LOC15	LOC16	LOC
3.00	4.00	5.00	5.00	3.00	5.00	3.00	5.00	4.00	5.00	5.00	5.00	3.00	5.00	3.00	5.00	4.25
4.00	5.00	5.00	4.00	3.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	3.00	4.00	4.00	4.00	4.06
3.00	5.00	5.00	3.00	2.00	5.00	2.00	4.00	4.00	4.00	4.00	4.00	3.00	4.00	4.00	4.00	3.75
4.00	4.00	4.00	3.00	4.00	5.00	4.00	3.00	3.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.06
4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
2.00	4.00	5.00	2.00	2.00	5.00	4.00	2.00	2.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.31
4.00	5.00	4.00	4.00	2.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	4.00	5.00	4.13
5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.25
3.00	4.00	4.00	4.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	4.06
3.00	5.00	5.00	4.00	4.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.13
4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.00	4.00	3.00	4.00	3.88
4.00	5.00	4.00	4.00	4.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	3.00	4.00	4.00	4.00	4.06
5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
4.00	4.00	5.00	4.00	4.00	5.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	4.00	4.00	4.00	4.25
4.00	5.00	5.00	4.00	4.00	5.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	3.94

3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.25
5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
3.00	5.00	5.00	4.00	4.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.13
4.00	4.00	4.00	4.00	4.00	4.00	3.00	5.00	4.00	5.00	3.00	4.00	3.00	4.00	3.00	4.00	3.88
4.00	5.00	4.00	4.00	4.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	3.00	4.00	4.00	4.00	4.06
4.00	5.00	5.00	4.00	4.00	5.00	4.00	3.00	5.00	4.00	4.00	4.00	3.00	5.00	5.00	5.00	4.31
4.00	4.00	5.00	4.00	4.00	5.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	4.00	4.00	4.00	4.25
4.00	5.00	5.00	4.00	4.00	5.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	3.94
5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
4.00	5.00	5.00	4.00	4.00	5.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	3.94
4.00	4.00	4.00	3.00	3.00	5.00	4.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
4.00	5.00	5.00	4.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	4.00	4.00	4.00	4.38
4.00	5.00	5.00	2.00	3.00	5.00	4.00	3.00	3.00	4.00	4.00	4.00	4.00	3.00	5.00	3.00	3.81
3.00	4.00	5.00	3.00	3.00	5.00	3.00	3.00	3.00	5.00	3.00	4.00	3.00	4.00	3.00	4.00	3.63
3.00	4.00	5.00	4.00	3.00	5.00	3.00	2.00	4.00	4.00	4.00	4.00	3.00	4.00	3.00	4.00	3.69
4.00	5.00	5.00	4.00	3.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	3.00	4.00	4.00	4.00	4.06
3.00	5.00	5.00	3.00	2.00	5.00	2.00	4.00	4.00	4.00	4.00	4.00	3.00	4.00	4.00	4.00	3.75
4.00	4.00	4.00	3.00	4.00	5.00	4.00	3.00	3.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.06

[illegible]

3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.25
3.00	4.00	4.00	4.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	4.06
3.00	5.00	5.00	4.00	4.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.13
4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.00	4.00	3.00	4.00	3.88
4.00	5.00	4.00	4.00	4.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	3.00	4.00	4.00	4.00	4.06
5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
4.00	4.00	5.00	4.00	4.00	5.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	4.00	4.00	4.00	4.25
4.00	5.00	5.00	4.00	4.00	5.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	3.94

Materialitas				Penghentian Prematur Atas Prosedur Audit										
M1	M2	M3	M	PP1	PP2	PP3	PP4	PP5	PP6	PP7	PP8	PP9	PP10	PP
5.00	4.00	5.00	4.67	4.00	5.00	4.00	5.00	5.00	4.00	5.00	5.00	4.00	5.00	4.60
4.00	4.00	4.00	4.00	4.00	4.00	5.00	4.00	4.00	4.00	5.00	4.00	4.00	4.00	4.20
4.00	5.00	4.00	4.33	4.00	4.00	4.00	4.00	4.00	5.00	5.00	4.00	5.00	4.00	4.30
5.00	5.00	4.00	4.67	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.90
3.00	4.00	3.00	3.33	5.00	2.00	4.00	3.00	5.00	5.00	5.00	5.00	5.00	5.00	4.40
4.00	3.00	3.00	3.33	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
4.00	5.00	5.00	4.67	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
3.00	4.00	3.00	3.33	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	3.90
4.00	3.00	4.00	3.67	4.00	4.00	4.00	4.00	4.00	5.00	4.00	4.00	4.00	4.00	4.10
4.00	4.00	3.00	3.67	3.00	4.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	3.00	3.30
4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
4.00	4.00	5.00	4.33	4.00	5.00	4.00	4.00	4.00	4.00	4.00	5.00	4.00	4.00	4.20
3.00	4.00	3.00	3.33	4.00	5.00	4.00	5.00	5.00	4.00	5.00	4.00	5.00	4.00	4.50

[illegible]

[illegible]

3.00	4.00	3.00	3.33	5.00	2.00	4.00	3.00	5.00	5.00	4.00	5.00	5.00	5.00	4.30
4.00	3.00	3.00	3.33	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
4.00	5.00	5.00	4.67	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
3.00	4.00	3.00	3.33	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
5.00	5.00	5.00	5.00	4.00	4.00	4.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	3.90
4.00	3.00	4.00	3.67	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
4.00	4.00	3.00	3.67	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	3.90
4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
4.00	4.00	5.00	4.33	4.00	5.00	4.00	4.00	4.00	4.00	4.00	5.00	4.00	4.00	4.20
3.00	4.00	3.00	3.33	4.00	5.00	4.00	5.00	5.00	4.00	5.00	4.00	5.00	4.00	4.50
5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	5.00	4.00	4.00	4.00	4.00	4.40

Lampiran 3. Tabulasi

JK	P	J	Tekanan Waktu					
			TW1	TW2	TW3	TW4	TW5	TW
2.00	3.00	1.00	3.00	5.00	4.00	5.00	3.00	4.00
1.00	3.00	2.00	4.00	4.00	4.00	4.00	4.00	4.00
1.00	3.00	1.00	3.00	5.00	4.00	5.00	3.00	4.00
2.00	3.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00
1.00	3.00	1.00	4.00	3.00	4.00	3.00	4.00	3.60
1.00	3.00	2.00	4.00	3.00	5.00	5.00	3.00	4.00
1.00	3.00	2.00	4.00	4.00	4.00	4.00	4.00	4.00
1.00	3.00	1.00	5.00	5.00	5.00	5.00	5.00	5.00
2.00	3.00	1.00	3.00	4.00	3.00	4.00	3.00	3.40
1.00	2.00	2.00	4.00	4.00	4.00	4.00	4.00	4.00
1.00	2.00	3.00	4.00	3.00	5.00	5.00	3.00	4.00
2.00	2.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00
2.00	2.00	3.00	5.00	4.00	4.00	4.00	4.00	4.20
1.00	2.00	2.00	5.00	5.00	5.00	5.00	5.00	5.00
1.00	3.00	2.00	5.00	5.00	5.00	5.00	4.00	4.80
2.00	3.00	2.00	5.00	4.00	4.00	4.00	4.00	4.20
2.00	3.00	1.00	3.00	3.00	3.00	3.00	3.00	3.00
2.00	3.00	2.00	3.00	5.00	4.00	5.00	3.00	4.00
1.00	2.00	3.00	4.00	5.00	3.00	5.00	3.00	4.00
1.00	3.00	2.00	4.00	4.00	4.00	4.00	4.00	4.00
1.00	3.00	1.00	5.00	4.00	4.00	4.00	4.00	4.20
1.00	3.00	1.00	5.00	5.00	5.00	5.00	5.00	5.00
1.00	3.00	1.00	5.00	5.00	5.00	5.00	4.00	4.80
1.00	3.00	1.00	5.00	4.00	4.00	4.00	4.00	4.20
1.00	3.00	1.00	4.00	3.00	5.00	5.00	3.00	4.00

1.00	3.00	1.00	4.00	4.00	5.00	4.00	4.00	4.20
1.00	3.00	1.00	4.00	4.00	5.00	5.00	4.00	4.40
1.00	3.00	1.00	5.00	5.00	5.00	5.00	5.00	5.00
1.00	3.00	1.00	4.00	4.00	4.00	4.00	4.00	4.00
2.00	5.00	1.00	4.00	5.00	4.00	4.00	4.00	4.20
2.00	3.00	1.00	3.00	5.00	4.00	5.00	3.00	4.00
2.00	3.00	1.00	4.00	4.00	4.00	4.00	4.00	4.00
2.00	5.00	1.00	3.00	5.00	4.00	5.00	3.00	4.00
2.00	3.00	1.00	3.00	3.00	3.00	3.00	3.00	3.00
2.00	3.00	3.00	4.00	3.00	4.00	3.00	4.00	3.60
1.00	3.00	3.00	4.00	3.00	5.00	5.00	3.00	4.00
1.00	4.00	1.00	4.00	4.00	4.00	4.00	4.00	4.00
1.00	2.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00
2.00	2.00	4.00	3.00	4.00	3.00	4.00	3.00	3.40
2.00	2.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00
1.00	2.00	4.00	4.00	3.00	5.00	5.00	3.00	4.00
1.00	4.00	1.00	4.00	4.00	4.00	4.00	4.00	4.00
1.00	3.00	2.00	5.00	4.00	4.00	4.00	4.00	4.20
1.00	2.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00
2.00	2.00	3.00	3.00	5.00	4.00	5.00	3.00	4.00
2.00	1.00	1.00	4.00	4.00	4.00	4.00	4.00	4.00
1.00	3.00	1.00	3.00	5.00	4.00	5.00	3.00	4.00
2.00	3.00	1.00	3.00	3.00	3.00	3.00	3.00	3.00
2.00	3.00	1.00	4.00	3.00	4.00	3.00	4.00	3.60
1.00	3.00	2.00	4.00	3.00	5.00	5.00	3.00	4.00
2.00	3.00	1.00	4.00	4.00	4.00	4.00	4.00	4.00
2.00	3.00	1.00	5.00	5.00	5.00	5.00	5.00	5.00
1.00	3.00	1.00	3.00	4.00	3.00	4.00	3.00	3.40

2.00	3.00	2.00	4.00	4.00	4.00	4.00	4.00	4.00
2.00	3.00	1.00	4.00	3.00	5.00	5.00	3.00	4.00
2.00	3.00	1.00	4.00	4.00	4.00	4.00	4.00	4.00
2.00	3.00	2.00	5.00	4.00	4.00	4.00	4.00	4.20
2.00	3.00	1.00	5.00	5.00	5.00	5.00	5.00	5.00
2.00	3.00	1.00	5.00	5.00	5.00	5.00	4.00	4.80
1.00	3.00	3.00	5.00	4.00	4.00	4.00	4.00	4.20

Lampiran 4. Karakteristik Responden

JK

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Pria	32	53.3	53.3	53.3
	Wanita	28	46.7	46.7	100.0
	Total	60	100.0	100.0	

Pendidikan

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	S3	1	1.7	1.7	1.7
	S2	12	20.0	20.0	21.7
	S1	43	71.7	71.7	93.3
	D3	2	3.3	3.3	96.7
	Lainnya	2	3.3	3.3	100.0
	Total	60	100.0	100.0	

Jabatan

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Junior Auditor	33	55.0	55.0	55.0
	Senior Auditor	14	23.3	23.3	78.3
	Supervisor	9	15.0	15.0	93.3
	Manajer	4	6.7	6.7	100.0
	Total	60	100.0	100.0	

Lampiran 5. Statistik Deskriptif

Penghentian Prematur Atas Prosedur Audit

Descriptive Statistics

	N	Minimum	Maximum	Mean		Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic
PP1	60	3.00	5.00	4.0500	.07297	.56524
PP2	60	2.00	5.00	4.1500	.08838	.68458
PP3	60	3.00	5.00	4.1667	.05403	.41850
PP4	60	3.00	5.00	4.0167	.07323	.56723
PP5	60	3.00	5.00	4.2167	.05867	.45442
PP6	60	3.00	5.00	4.2000	.05724	.44341
PP7	60	3.00	5.00	4.1833	.06056	.46910
PP8	60	3.00	5.00	4.1167	.06761	.52373
PP9	60	3.00	5.00	4.2000	.05724	.44341
PP10	60	3.00	5.00	4.1000	.05675	.43957
PP	60	3.30	5.00	4.1400	.04007	.31039
Valid N (listwise)	60					

Tekanan Waktu

Descriptive Statistics

	N	Minimum	Maximum	Mean		Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic
TW1	60	3.00	5.00	4.0667	.09468	.73338
TW2	60	3.00	5.00	4.1000	.09713	.75240
TW3	60	3.00	5.00	4.2000	.08504	.65871
TW4	60	3.00	5.00	4.3333	.08787	.68064
TW5	60	3.00	5.00	3.7667	.08690	.67313
TW	60	3.00	5.00	4.0933	.06612	.51218
Valid N (listwise)	60					

*Locus Of Control***Descriptive Statistics**

	N	Minimum	Maximum	Mean		Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic
LOC1	60	2.00	5.00	3.7333	.09762	.75614
LOC2	60	3.00	5.00	4.4667	.08049	.62346
LOC3	60	3.00	5.00	4.5167	.08058	.62414
LOC4	60	2.00	5.00	3.8167	.09941	.77002
LOC5	60	2.00	5.00	3.5833	.11954	.92593
LOC6	60	3.00	5.00	4.7000	.07628	.59089
LOC7	60	2.00	5.00	3.8833	.08923	.69115
LOC8	60	2.00	5.00	3.8500	.10583	.81978
LOC9	60	2.00	5.00	3.9000	.09113	.70591
LOC10	60	3.00	5.00	4.1667	.06793	.52615
LOC11	60	3.00	5.00	4.1000	.07011	.54306
LOC12	60	3.00	5.00	4.2000	.07051	.54617
LOC13	60	3.00	5.00	3.8167	.09653	.74769
LOC14	60	3.00	5.00	4.1333	.08049	.62346
LOC15	60	3.00	5.00	3.9667	.08883	.68807
LOC16	60	3.00	5.00	4.1333	.08049	.62346
LOC	60	3.25	5.00	4.0604	.05998	.46458

Valid N (listwise)	60					
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Materialitas

Descriptive Statistics

	N	Minimum	Maximum	Mean		Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic
M1	60	3.00	5.00	3.8667	.08049	.62346
M2	60	3.00	5.00	4.0667	.08188	.63424
M3	60	3.00	5.00	4.0333	.10352	.80183
M	60	3.00	5.00	3.9889	.06768	.52424
Valid N (listwise)	60					

Lampiran 6. Uji Validitas

Tekanan Waktu

Correlations

		TW1	TW2	TW3	TW4	TW5	TOTAL TW
TW1	Pearson Correlation	1	.233	.603**	.226	.787**	.777**
	Sig. (2-tailed)		.073	.000	.082	.000	.000
	N	60	60	60	60	60	60
TW2	Pearson Correlation	.233	1	.198	.563**	.415**	.670**
	Sig. (2-tailed)	.073		.129	.000	.001	.000
	N	60	60	60	60	60	60
TW3	Pearson Correlation	.603**	.198	1	.680**	.451**	.788**
	Sig. (2-tailed)	.000	.129		.000	.000	.000
	N	60	60	60	60	60	60
TW4	Pearson Correlation	.226	.563**	.680**	1	.062	.687**
	Sig. (2-tailed)	.082	.000	.000		.640	.000
	N	60	60	60	60	60	60
TW5	Pearson Correlation	.787**	.415**	.451**	.062	1	.743**
	Sig. (2-tailed)	.000	.001	.000	.640		.000
	N	60	60	60	60	60	60
TOTALTW	Pearson Correlation	.777**	.670**	.788**	.687**	.743**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	60	60	60	60	60	60

**, Correlation is significant at the 0.01 level (2-tailed).

Locus Of Control

Correlations

		LOC1	LOC2	LOC3	LOC4	LOC5	LOC 6	LOC7	LOC8	LO C9	LOC 10	LOC 11	LOC 12	LOC 13	LOC 14	LOC 15	LOC 16	TOT AL LOC
LOC1	Pearson Correlation	1	.448**	.117	.701**	.734**	.235	.653**	.700**	.743**	.369**	.396**	.419**	.362**	.580**	.602**	.580**	.816**
	Sig. (2-tailed)		.000	.372	.000	.000	.070	.000	.000	.000	.004	.002	.001	.005	.000	.000	.000	.000
	N	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
LOC2	Pearson Correlation	.448**	1	.633**	.428**	.254*	.755*	.364**	.471**	.570**	-.034	.060	-.030	-.032	.491**	.590**	.491**	.592**
	Sig. (2-tailed)	.000		.000	.001	.050	.000	.004	.000	.000	.794	.648	.821	.811	.000	.000	.000	.000
	N	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
LOC3	Pearson Correlation	.117	.633**	1	.236	.174	.795*	.221	.154	.312*	.043	.045	.139	.097	.256*	.317*	.256*	.424**
	Sig. (2-tailed)	.372	.000		.070	.185	.000	.090	.240	.015	.744	.733	.289	.459	.049	.014	.049	.001
	N	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
LOC4	Pearson Correlation	.701**	.428**	.236	1	.676**	.175	.532**	.761**	.901**	.286*	.328*	.330**	.264*	.793**	.500**	.793**	.822**
	Sig. (2-tailed)	.000	.001	.070		.000	.181	.000	.000	.000	.027	.010	.010	.041	.000	.000	.000	.000
	N	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
LOC5	Pearson Correlation	.734**	.254*	.174	.676**	1	.108	.664**	.541**	.609**	.354**	.354**	.436**	.426**	.362**	.457**	.362**	.722**
	Sig. (2-tailed)	.000	.050	.185	.000		.410	.000	.000	.000	.006	.006	.001	.001	.004	.000	.004	.000

	N	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
LOC6	Pearson Correlation	.235	.755**	.795**	.175	.108	1	.286*	.150	.252	.109	.148	.189	.027	.340**	.350**	.340**	.457**
	Sig. (2-tailed)	.070	.000	.000	.181	.410		.027	.251	.052	.407	.259	.148	.839	.008	.006	.008	.000
	N	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
LOC7	Pearson Correlation	.653**	.364**	.221	.532**	.664**	.286*	1	.417**	.427**	.287*	.438**	.377**	.581**	.469**	.598**	.469**	.728**
	Sig. (2-tailed)	.000	.004	.090	.000	.000	.027		.001	.001	.026	.000	.003	.000	.000	.000	.000	.000
	N	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
LOC8	Pearson Correlation	.700**	.471**	.154	.761**	.541**	.150	.417**	1	.794**	.295*	.263*	.295*	.286*	.670**	.562**	.670**	.761**
	Sig. (2-tailed)	.000	.000	.240	.000	.000	.251	.001		.000	.022	.043	.022	.027	.000	.000	.000	.000
	N	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
LOC9	Pearson Correlation	.743**	.570**	.312*	.901**	.609**	.252	.427**	.794**	1	.228	.292*	.273*	.222	.801**	.656**	.801**	.836**
	Sig. (2-tailed)	.000	.000	.015	.000	.000	.052	.001	.000		.080	.024	.035	.089	.000	.000	.000	.000
	N	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
LOC10	Pearson Correlation	.369**	-.034	.043	.286*	.354**	.109	.287*	.295*	.228	1	.771**	.826**	.467**	.396**	.250	.396**	.526**
	Sig. (2-tailed)	.004	.794	.744	.027	.006	.407	.026	.022	.080		.000	.000	.000	.002	.054	.002	.000
	N	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60
LOC11	Pearson Correlation	.396**	.060	.045	.328*	.354**	.148	.438**	.263*	.292*	.771**	1	.846**	.589**	.410**	.417**	.410**	.593**
	Sig. (2-tailed)	.002	.648	.733	.010	.006	.259	.000	.043	.024	.000		.000	.000	.001	.001	.001	.000

[illegible]

LOC12	Pearson Correlation Sig. (2-tailed) N	.419** .001 60	-.030 .821 60	.139 .289 60	.330** .010 60	.436** .001 60	.189 .148 60	.377** .003 60	.295* .022 60	.273* .035 60	.826** .000 60	.846** .000 60	1 .000 60	.714** .000 60	.368** .004 60	.334** .009 60	.368** .004 60	.607* .000 60
LOC13	Pearson Correlation Sig. (2-tailed) N	.362** .005 60	-.032 .811 60	.097 .459 60	.264* .041 60	.426** .001 60	.027 .839 60	.581** .000 60	.286* .027 60	.222 .089 60	.467** .000 60	.589** .000 60	.714** .000 60	1 .036 60	.271* .000 60	.482** .000 60	.271* .036 60	.551* .000 60
LOC14	Pearson Correlation Sig. (2-tailed) N	.580** .000 60	.491** .000 60	.256* .049 60	.793** .000 60	.362** .004 60	.340** .008 60	.469** .000 60	.670** .000 60	.801** .000 60	.396** .002 60	.410** .001 60	.368** .004 60	.271* .036 60	1 .000 60	.682** .000 60	1.000* .000 60	.813* .000 60
LOC15	Pearson Correlation Sig. (2-tailed) N	.602** .000 60	.590** .000 60	.317* .014 60	.500** .000 60	.457** .000 60	.350** .006 60	.598** .000 60	.562** .000 60	.656** .000 60	.250 .054 60	.417** .001 60	.334** .009 60	.482** .000 60	.682** .000 60	1 .000 60	.682** .000 60	.782* .000 60
LOC16	Pearson Correlation Sig. (2-tailed) N	.580** .000 60	.491** .000 60	.256* .049 60	.793** .000 60	.362** .004 60	.340** .008 60	.469** .000 60	.670** .000 60	.801** .000 60	.396** .002 60	.410** .001 60	.368** .004 60	.271* .036 60	1.000* .000 60	.682** .000 60	1 .000 60	.813* .000 60

TOTAL LOC	Pearson Correlation	.816**	.592**	.424**	.822**	.722**	.457**	.728**	.761**	.836**	.526**	.593**	.607**	.551**	.813**	.782**	.813**	1
	Sig. (2-tailed)	.000	.000	.001	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60	60

** . Correlation is significant at the 0.01 level (2-tailed).

Materialitas

Correlations

		M1	M2	M3	TOTAL M
M1	Pearson Correlation	1	.366**	.382**	.739**
	Sig. (2-tailed)		.004	.003	.000
	N	60	60	60	60
M2	Pearson Correlation	.366**	1	.362**	.733**
	Sig. (2-tailed)	.004		.004	.000
	N	60	60	60	60
M3	Pearson Correlation	.382**	.362**	1	.807**
	Sig. (2-tailed)	.003	.004		.000
	N	60	60	60	60
TOTAL M	Pearson Correlation	.739**	.733**	.807**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	60	60	60	60

** . Correlation is significant at the 0.01 level (2-tailed).

Penghentian Prematur Atas Prosedur Audit

Correlations

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PP6	Pearson Correlation Sig. (2- tailed) N	.568** .000 60	-.101 .445 60	.548** .000 60	.054 .682 60	.454** .000 60	1 .016 60	.310* .146 60	.190 .002 60	.397** .000 60	.504** .000 60	.581** .000 60
PP7	Pearson Correlation Sig. (2- tailed) N	.412** .001 60	.230 .078 60	.446** .000 60	.434** .001 60	.685** .000 60	.310* .016 60	1 .011 60	.325* .000 60	.473** .000 60	.485** .000 60	.752** .000 60
PP8	Pearson Correlation Sig. (2- tailed) N	.438** .000 60	.092 .484 60	.064 .625 60	.050 .702 60	.391** .002 60	.190 .146 60	.325* .011 60	1 .001 60	.409** .000 60	.611** .000 60	.565** .000 60
PP9	Pearson Correlation Sig. (2- tailed) N	.365** .004 60	.067 .611 60	.091 .488 60	.323* .012 60	.707** .000 60	.397** .002 60	.473** .000 60	.409** .001 60	1 .000 60	.504** .000 60	.667** .000 60
PP10	Pearson Correlation Sig. (2- tailed) N	.457** .000 60	-.107 .416 60	.276* .033 60	.197 .131 60	.569** .000 60	.504** .000 60	.485** .000 60	.611** .000 60	.504** .000 60	1 .000 60	.678** .000 60
TOTAL PP	Pearson Correlation Sig. (2- tailed) N	.674** .000 60	.410** .001 60	.613** .000 60	.574** .000 60	.791** .000 60	.581** .000 60	.752** .000 60	.565** .000 60	.667** .000 60	.678** .000 60	1 60

Lampiran 7. Uji Reabilitas

Tekanan Waktu

Case Processing Summary

		N	%
Cases	Valid	60	100.0
	Excluded ^a	0	.0
	Total	60	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.782	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Cronbach's Alpha if Item Deleted
TW1	16.4000	4.176	.615	.722
TW2	16.3667	4.541	.452	.779
TW3	16.2667	4.334	.653	.712
TW4	16.1333	4.626	.502	.759
TW5	16.7000	4.451	.582	.734

Locus Of Control

Case Processing Summary

		N	%
Cases	Valid	60	100.0
	Excluded ^a	0	.0
	Total	60	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.922	16

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Cronbach's Alpha if Item Deleted
LOC1	61.2333	46.656	.777	.913
LOC2	60.5000	50.153	.534	.920
LOC3	60.4500	51.709	.351	.925
LOC4	61.1500	46.435	.784	.913
LOC5	61.3833	46.173	.653	.918
LOC6	60.2667	51.589	.391	.923
LOC7	61.0833	48.247	.680	.916
LOC8	61.1167	46.647	.709	.915
LOC9	61.0667	46.979	.804	.912
LOC10	60.8000	51.417	.472	.921
LOC11	60.8667	50.762	.542	.920
LOC12	60.7667	50.623	.557	.919

LOC13	61.1500	49.689	.475	.922
LOC14	60.8333	48.107	.781	.914
LOC15	61.0000	47.729	.742	.914
LOC16	60.8333	48.107	.781	.914

Materialitas

Case Processing Summary

		N	%
Cases	Valid	60	100.0
	Excluded ^a	0	.0
	Total	60	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.630	3

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Cronbach's Alpha if Item Deleted
M1	8.1000	1.414	.453	.521
M2	7.9000	1.414	.436	.540
M3	7.9333	1.080	.450	.536

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Case Processing Summary

		N	%
Cases	Valid	60	100.0
	Excluded ^a	0	.0
	Total	60	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

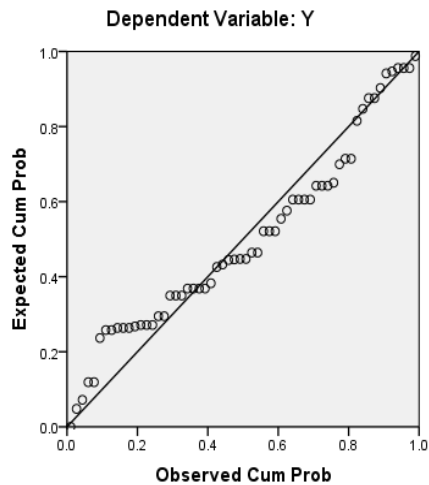
Cronbach's Alpha	N of Items
.814	10

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Cronbach's Alpha if Item Deleted
PP1	37.3500	7.587	.555	.791
PP2	37.2500	8.360	.203	.842
PP3	37.2333	8.216	.518	.797
PP4	37.3833	7.935	.431	.806
PP5	37.1833	7.610	.725	.775
PP6	37.2000	8.231	.474	.800
PP7	37.2167	7.664	.674	.780
PP8	37.2833	8.071	.433	.805
PP9	37.2000	7.993	.576	.791
PP10	37.3000	7.976	.590	.789

Lampiran 8. Uji normalitas

Normal P-P Plot of Regression Standardized Residual



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	.21059217
Most Extreme Differences	Absolute	.152
	Positive	.113
	Negative	-.152
Kolmogorov-Smirnov Z		1.181
Asymp. Sig. (2-tailed)		.123

a. Test distribution is Normal.

Lampiran 9. Uji Multikolinearitas

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	M, LOC, TW ^a	.	Enter

a. All requested variables entered.

b. Dependent Variable: PP

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.735 ^a	.540	.515	.21616	1.683

a. Predictors: (Constant), M, LOC, TW

b. Dependent Variable: PP

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.067	3	1.022	21.883	.000 ^a
	Residual	2.617	56	.047		
	Total	5.684	59			

a. Predictors: (Constant), M, LOC, TW

b. Dependent Variable: PP

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1 (Constant)	2.461	.414		5.941	.000					
TW	.248	.074	.409	3.340	.001	.673	.408	.303	.549	1.820
LOC	.234	.078	.351	3.017	.004	.633	.374	.274	.608	1.645
M	-.072	.058	-.121	-1.236	.222	-.351	-.163	-.112	.859	1.164

a. Dependent Variable: PP

Collinearity Diagnostics^a

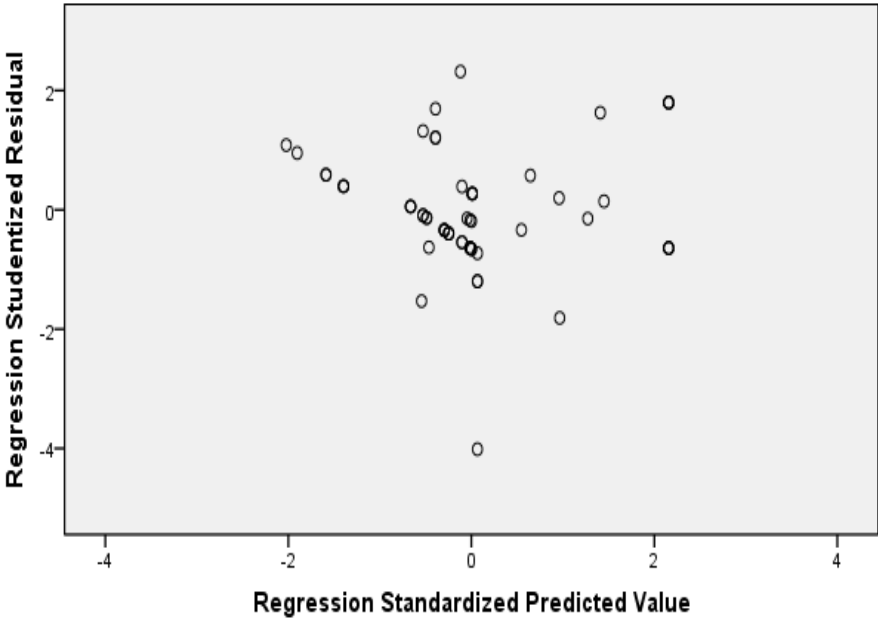
Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	TW	LOC	M
1	1	3.966	1.000	.00	.00	.00	.00
	2	.025	12.514	.00	.09	.04	.34
	3	.005	28.023	.03	.59	.94	.00
	4	.003	34.591	.97	.33	.02	.66

a. Dependent Variable: PP

Lampiran 10. Uji Heteroskedastisitas

Scatterplot

Dependent Variable: Penghentian Prematur Atas Prosedur Audit (PP)



Lampiran 11. Analisis Regresi Linear Berganda

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.735 ^a	.540	.515	.21616

a. Predictors: (Constant), M, LOC, TW

b. Dependent Variable: PP

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.067	3	1.022	21.883	.000 ^a
	Residual	2.617	56	.047		
	Total	5.684	59			

a. Predictors: (Constant), M, LOC, TW

b. Dependent Variable: PP

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.461	.414		5.941	.000
TW	.248	.074	.409	3.340	.001
LOC	.234	.078	.351	3.017	.004
M	-.072	.058	-.121	-1.236	.222

a. Dependent Variable: PP